



## Filing a Return as a Highway Contractor

**FILE AND PAY AT:**  
<http://sd.gov/epath>

# **BENEFITS OF EPATH**

- Provides 24/7 access to file and pay returns by electronic means
- Easy Data entry or Data upload
- System does all calculations
- Pay by ACH Debit or ACH Credit

## **Features**

- Amend returns online
- Review returns, payments, outstanding returns, and account balances
- Make payments
- View pending payments and make changes to pending payments
- Use bank account for a one-time payment or save account information for future payments
- Use one EPath account to file and pay taxes for multiple licenses for same owner
- Assign additional users access to specific licenses on your EPath account
- Change your password, security questions, and email address at any time

**Step 1:** Visit <https://apps.sd.gov/RV23EPath/Login.aspx> and login to your account.

[EPath Help](#)

Login >

### Log in to your Account

Username:

Password:

[Forgot your Password?](#)

Continue

### Create an Account

If you are not already using EPath to access your account, create an account now.

Create Account

Watch Video on  
Creating an Account

### Use EPath to file and pay the following taxes:

911 Emergency Surcharge  
Bank Franchise Tax  
Contractors' Excise Tax  
Sales and Use Tax

### Motor Fuel:

Biodiesel Producer	Blender
CNG Vendor	Ethanol Broker
Ethanol Producer	Highway Contractor
Importer/Exporter	Marketer
LNG Vendor	LPG User
LPG Vendor	Supplier
Terminal Operator	Tribal Marketer

Make a Payment >

If you don't have an EPath account and need to make a payment by ACH Debit or Credit Card for the Taxes Listed above.

If you owe tax and do not have a tax license, please call 1-800-829-9188.

Due Dates Calendar

ACCESS  
EPATH HELP  
FROM EVERY  
SCREEN

Please refrain from using the browser's back button while using this site.

This site uses SSL (Secure Sockets Layer) encryption to protect your information.

[Privacy Statement](#)

## Step 2: At the Main Menu select File and Pay your Return

### Main Menu >

#### File and Pay.

- ▶ File and Pay your Return 
- ▶ Upload Additional Documentation 


#### Pay Outstanding Balance.

- ▶ Payment Only 



#### Select an account function to perform.

- ▶ Add/Edit User Accounts 
- ▶ Cancel Licenses
- ▶ Print License Card
- ▶ Change Profile 
- ▶ Add a License
- ▶ Renew your Alcohol Tax License

#### View History.

- ▶ View Account Activity 
- ▶ View Pending Items 
- ▶ View/Edit Pending Electronic Payments 
- ▶ View Deleted Electronic Payments 

Log out

Each  has help information, simply point to the  to display the information.

## Example: Selecting your period

### Tax Return Filing Menu >

Select the license, filing option and period. When finished click the 'Next' button on the bottom of the page.

**Note:** Only returns currently due or past due may be filed. Returns may be filed on or after the first of the month after the reporting period. (Example: May return is available June 1)

If the return you wish to file or amend is not listed under any of the three options, please call 1-800-829-9188.

#### Filing Options

☒ File a Return For:

☐ Amend a Return For: ⓘ

☐ Edit a Saved Return:

Select the Data Entry Method:

Log out

3000-1000-HC Wonder Woman Corporations (Highway Contractor) ▼

--Please select a Period--

DEC 2015 (Monthly Return)

NOV 2015 (Monthly Return)

OCT 2015 (Monthly Return)

SEP 2015 (Monthly Return)

AUG 2015 (Monthly Return)

**Step 4:** Use the dropdown boxes to display license numbers and return periods

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**Step 3:** Choose from Filing Options to file, amend, or edit returns

**Step 5:** After you have selected the period you are filing for Click Next

**“Yes,” will be the default selection in this field.**

Filing Activity							
If you have nothing to report on this return select 'No', then select 'Next'							
Do you have anything to report for this period?					<input checked="" type="radio"/> Yes	<input type="radio"/> No	
FUEL USAGE	A Dyed Gasoline	B Undyed Diesel	C LPG	D Gasoline	E 100% Ethyl Alcohol	F Dyed Biodiesel Blend	G Undyed Biodiesel Blend

**Columns A- G-** the first screen (HC Page 1) indicates the different types of fuel you may report on. **Please remember:** if these fuel types were purchased for other projects, and not used in the road right-of-way, they do not need to be reported on your Highway Contractor Return.

FUEL USAGE	A Dyed Gasoline	B Undyed Diesel	C LPG	D Gasoline	E 100% Ethyl Alcohol	F Dyed Biodiesel Blend	G Undyed Biodiesel Blend
1. Gallons used in movable equipment and vehicles 							

You may hover your pointer over the  to see additional reporting information.

Total gallons used within the road right of way in moveable equipment and licensed vehicles (subject to fuel tax).

## Example: HC Page 1 – No Activity to Report

Highway Contractors that do not have any activity to report for the quarterly period may select **No** and skip to the **HC Summary** page.

### Highway Contractor Tax Return >

Filing SEP 2017 Return For 3000-1000-HC

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[Logout](#)

**HC Page 1 >**

HC Page 2

HC Summary

Payment Method

Make Payment

Verify Info

Please verify that the return information is correct. If the return is incorrect please click the 'Back' button to return to the previous page.

#### Filing Activity

If you have nothing to report on this return select 'No', then select 'Next'

Do you have anything to report for this period?

☐ Yes

☒ No

FUEL USAGE	A Dyed Gasoline	B Undyed Diesel	C LPG	D Gasoline	E 100% Ethyl Alcohol	F Dyed Biodiesel Blend	G Undyed Biodiesel Blend
1. Gallons used in movable equipment and vehicles							
2. Gallons used in stationary equipment and machinery							
FUEL INVENTORY RECONCILIATION							
4. Beginning Fuel Inventory							
5. Total gallons imported into SD, tax paid							
6. Total Gallons brought into SD in bulk, tax unpaid							
7. Gallons purchased in SD							
10. Gallons exported							

After you have selected **No** Click **Next**

After you have clicked **Next**, please skip to slide 12.

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Example: HC Page 1 Fuel Usage (Lines 1- 2)

**Line 1-** Enter the total gallons of fuel used within the road right of way in movable equipment and licensed vehicles. Make sure to report activity in each column that applies.

**These gallons are subject to Fuel Excise Tax.**

**Filing Activity**

If you have nothing to report on this return select 'No', then select 'Next'

Do you have anything to report for this period?

☒ Yes

☐ No

FUEL USAGE	A Dyed Gasoline	B Undyed Diesel	C LPG	D Gasoline	E 100% Ethyl Alcohol	F Dyed Biodiesel Blend	G Undyed Biodiesel Blend
1. Gallons used in movable equipment and vehicles ⓘ	<u>400</u>	<u>50</u>		<u>50</u>			
2. Gallons used in stationary equipment and machinery ⓘ	<u>200</u>						

**Line 2 -** Enter the total gallons of fuel used in Stationary Equipment and in off-road machinery. Make sure to report activity in each column that applies. **These gallons are subject to sales tax.**



## Example: HC Page 1 Fuel Inventory Reconciliation (Lines 4 – 7)

**Line 4-** Enter the total amount of fuel in your inventory at the beginning of the reporting period. (This total should match the total fuel in your inventory at the end of the prior reporting period).

**Line 5-** Enter the total amount of fuel brought into South Dakota (SD), during the reporting period on which SD Fuel Excise Tax has been paid. Dyed Diesel is not to be listed here because it is sales taxable. Therefore, SD Fuel Tax could not have been paid on it.


FUEL INVENTORY RECONCILIATION	A Dyed Gasoline	B Undyed Diesel	C LPG	D Gasoline	E 100% Ethyl Alcohol	F Dyed Biodiesel Blend	G Undyed Biodiesel Blend
4. Beginning Fuel Inventory ⓘ							
5. Total gallons imported into SD, tax paid ⓘ				<u>50</u>			
6. Total Gallons brought into SD in bulk, tax unpaid ⓘ		<u>100</u>					
7. Gallons purchased in SD ⓘ	<u>600</u>						

**Line 6-** Enter the total amount of fuel brought into SD (Imported), during the reporting period on which SD Fuel Excise Tax has not been paid. Activity on this line will assess tax due on this return.

**Line 7-** Enter the total gallons of fuel purchased in SD during this reporting period.

## Example: HC Page 1 Fuel Inventory Reconciliation (Line 10)

**Line 10-** Enter the total amount of fuel taken out of SD (exported) and taken to another state.

	A Dyed Gasoline	B Undyed Diesel	C LPG	D Gasoline	E 100% Ethyl Alcohol	F Dyed Biodiesel Blend	G Undyed Biodiesel Blend
10. Gallons exported 							
<div>BackNext</div>							

**FYI:** If you are importing and/or exporting fuel in and/or out of South Dakota during the reporting period you are required to be licensed as an Importer/Exporter. A Highway Contractor that is also licensed as an Importer/Exporter may report their import/export activity on the quarterly Highway Contractor Return. [Click here](#) for more information about the Importer/Exporter License.

## Example: HC Page 2 Sales Tax Computations (Lines 22 and 25)

### Highway Contractor Tax Return >

Filing APR 2017 Return For 3000-1000 HC

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**Please Note:** the column headings have changed!

Back button to return to the previous page.

SALES TAX COMPUTATION	A Dyed Diesel	B LPG	C Dyed Biodeisel Blend
22. Gallons used on which sales tax was paid 	<u>500</u>		
25. Average Fuel Cost per Gallon 	<u>2.50</u>		

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**Line 22-** Enter the total gallons that were used on which SD Sales Tax has been paid (**do not include gallons still in your inventory**). This is because the gallons remaining in your inventory have not been used and there is no way to determine if those gallons are sales taxable or fuel taxable until they have been used.

**Line 25-** Enter the Average Fuel Cost per Gallon (you will determine this amount from your records).

Click Next

## Highway Contractor Tax Return >


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Please verify that the return information is correct. If the return is incorrect please click the 'Back' button to return to the previous page.

FUEL USAGE	A Dyed Diesel	B Undyed Diesel	C LPG
1. Gallons used in moveable equipment and vehicles <sup>i</sup>	400	50	0
2. Gallons used in stationary equipment and machinery <sup>i</sup>	200	0	0
3. Total Gallons used <sup>i</sup>	600	50	0
FUEL INVENTORY RECONCILIATION			
4. Beginning Fuel Inventory	0	0	0
5. Total gallons imported into SD, tax paid <sup>i</sup>		0	
6. Total gallons imported into SD, tax unpaid <sup>i</sup>	0	100	0
7. Total gallons purchased in SD <sup>i</sup>	600	0	0
8. Subtotal of Fuel Inventory	600	100	0
9. Total gallons used during the reporting period	600	50	0
10. Total gallons exported from SD <sup>i</sup>	0	50	0
11. Total gallons used and exported <sup>i</sup>	600	100	0
Ending Fuel Inventory	0	0	0
TAX COMPUTATIONS			
Total gallons reported on Line 1 (Columns A, C, & F)	400		0
Total Gallons Reported on Line 6 (Columns B, D, E, & G)		100	
Total gallons reported on Line 10 (gallons exported)		50	
Total Gallons Subject to Tax	400	50	0
Tax Rates	\$0.28	\$0.28	\$0.20
Fuel Tax Due (Debit or Credit)	\$112.00	\$14.00	\$0.00
Total Fuel Tax Due			

### SALES TAX COMPUTATIONS

22. Gallons used on which sales tax was paid	
23. Gallons subject to sales tax	
24. Net Gallons subject to sales tax	
25. Average Fuel Cost Per Gallon	
26. Total Fuel Cost	
27. Net Sales Tax Due	
28. Total Sales Tax Due	
TAX COMPUTATIONS	
29. Total Fuel and Sales Tax Liability	
30. Interest	
30. Penalty	
32. Total Remittance	

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**TIP:** Always remember to review your entries before continuing on in the process.

Click [View Printer Friendly Version](#) to print your return

Click [Next](#)

## Example: Returns with Tax Due

On the Payment Method page you have the option to pay the tax amount due on your Supplier return. If no tax is due you will not reach this page.


### Payment Method >

Filing APR 2017 Return For 3000-1000 HC

**Step 1:**  
Choose a  
Payment  
Method

[File Preview](#)  
[EB Summary](#)  
[Payment Method >](#)  
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Select the Payment Method you will be using

- ☒ ACH Debit ?  
☐ ACH Credit ?  
☐ Credit Card 

A non-refundable convenience fee of 2.45% will apply if you pay by credit card.

Credit Card payments are processed by Elavon Inc. You will be taken to Elavon's site to enter your credit card information after you submit your return.

☐ No Payment at this time. (Interest will apply to late payments.)

If you choose to make a payment at a later date select No Payment at this time and click Next.

**Step 2:** Follow the prompts to make a payment if you choose to make a payment at this time

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**Step 3:** Click  
Next

# Verify Information >

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Please verify your Return information. Use the 'Back' button or select a link from the side menu to go to the appropriate page to fix the errors.

To submit your Return read the 'Filing Agreement', enter your log in password, and click the 'Submit' button.

Return Information			
License:	3000-1000-HC	Period:	04/2017
Name:	WONDER WOMAN CORPORATIONS	Return Due Date:	05/23/2017
File Code:	Required Calendar Monthly	Return Type:	HC - Original
		Total Tax Due:	\$81.00
		Interest/Penalty:	\$21.48
		Total Due:	\$102.48
		Payment Type:	None

Filing Agreement	
By rekeying my log in password I declare and affirm under penalty of perjury that this return has been examined by me, and to the best of my knowledge and belief is in all things true and correct. I understand that by submitting this return electronically it is my intention to have the South Dakota Department of Revenue accept it as filed.	
Login Password:	<input type="password" value="*****"/>

**Reminder:** Clicking Submit will finalize the filing process. Make sure to look everything over one last time.

If you did not make a payment this will appear  
above your confirmation page.

## Confirmation Information >

**NO PAYMENT was made with this return.**

Please print [Payment Coupon](#) to send with your payment.  
Interest will apply to late payments.

### Confirmation

Confirmation Number: **1194823557741113455**  
Date Submitted: **Feb 05, 2018 7:48 PM**

### Return

License: **3000-1000-HC**  
Period: **04/2017**  
Return Type: **HC - Original**  
Return Due Date: **May 23, 2017**  
Total Amount Due: **\$102.48**

[View/Print Full Return](#)

Print

Main Menu

Find additional information and instructions for using EPath  
at: <http://dor.sd.gov/epath/>

## *Questions?*

Call: 605.773.8178  
Email: [sdmotorfuel@state.sd.us](mailto:sdmotorfuel@state.sd.us)